

(4) To qualify for the exemption under paragraph (3) of this subsection, each grantee OR AN AGENT OF THE GRANTEE shall provide a statement that is signed under oath by the grantee OR AGENT OF THE GRANTEE stating that:

(i) 1. the grantee is an individual who has never owned in the State residential real property that has been the individual's principal residence; and

2. the residence will be occupied by the grantee as the grantee's principal residence; or

(ii) 1. the grantee is a co-maker or guarantor of a purchase money mortgage or purchase money deed of trust as defined in § 12-108(i) of this article for the property; and

2. the grantee will not occupy the residence as the co-maker's or guarantor's principal residence.

(5) A STATEMENT UNDER PARAGRAPH (4) OF THIS SUBSECTION BY AN AGENT OF A GRANTEE SHALL STATE THAT THE STATEMENT:

(I) IS BASED ON A DILIGENT INQUIRY MADE BY THE AGENT WITH RESPECT TO THE FACTS SET FORTH IN THE STATEMENT; AND

(II) IS TRUE TO THE BEST OF THE KNOWLEDGE, INFORMATION, AND BELIEF OF THE AGENT.

13-409.

(A) Any county having a county transfer tax may provide for an exemption from the tax for an instrument of writing for residentially improved owner-occupied real property if the instrument of writing is accompanied by a statement under oath signed by each grantee OR AN AGENT OF THE GRANTEE that:

(1) (i) the grantee is an individual who has never owned in the State residential real property that has been the individual's principal residence; and

(ii) the residence will be occupied by the grantee as the grantee's principal residence; or

(2) (i) the grantee is a co-maker or guarantor of a purchase money mortgage or purchase money deed of trust as defined in § 12-108(i) of this article for the property; and

(ii) the grantee will not occupy the residence as the co-maker's or guarantor's principal residence.

(B) A STATEMENT UNDER SUBSECTION (A) OF THIS SECTION BY AN AGENT OF A GRANTEE SHALL STATE THAT THE STATEMENT:

(1) IS BASED ON A DILIGENT INQUIRY MADE BY THE AGENT WITH RESPECT TO THE FACTS SET FORTH IN THE STATEMENT; AND

(2) IS TRUE TO THE BEST OF THE KNOWLEDGE, INFORMATION, AND BELIEF OF THE AGENT.